

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

RUN ON 02/03/12

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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MSAD 27

2012-13

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	481	229	710	320	1,030
10	ATTENDING PUPILS (OCTOBER 2011)	483	235	718	298	1,016
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	482.0	232.0	714.0 (70%)	309.0 (30%)	1,023.0

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	28.4 (17:1)	14.5 (16:1)	20.6 (15:1)	=	63.5	/	72.1	=	.88	X	3531,728	=	2175,545	932,376
B.	GUIDANCE	1.5 (315:1)	0.7 (315:1)	1.4 (225:1)	=	3.6	/	6.0	=	.60	X	326,169	=	136,991	58,710
C.	LIBRARIANS	0.7 (720:1)	0.3 (720:1)	0.4 (720:1)	=	1.4	/	1.0	=	1.40	X	55,491	=	54,381	23,306
D.	HEALTH	0.7 (720:1)	0.3 (720:1)	0.4 (720:1)	=	1.4	/	0.0	=	1.40	X	0	=	40,626	17,411
E.	EDUCATION TECHS	5.4 (090:1)	2.6 (090:1)	1.4 (225:1)	=	9.4	/	4.6	=	2.04	X	81,561	=	116,469	49,915
F.	LIBRARY TECHS	1.1 (450:1)	0.5 (450:1)	0.7 (450:1)	=	2.3	/	3.2	=	.72	X	51,968	=	26,192	11,225
G.	CLERICAL	2.7 (180:1)	1.3 (180:1)	1.7 (180:1)	=	5.7	/	11.0	=	.52	X	331,672	=	120,728	51,741
H.	SCHOOL ADMIN.	1.8 (275:1)	0.8 (275:1)	1.1 (284:1)	=	3.7	/	5.0	=	.74	X	366,607	=	189,902	81,387

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		26,418	11,433
B.	Supplies and Equipment	346	478		247,044	147,702
C.	Professional Development	59	59		42,126	18,231
D.	Instructional Leadership Support	24	24		17,136	7,416
E.	Co- and Extra-Curricular Student	34	114		24,276	35,226
F.	System Administration/Support	220	220		157,080	67,980
G.	Operations & Maintenance	1,013	1,204		723,282	372,036

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	457,433	196,043
B.	Education & Library Technicians	36.00%	51,358	22,010
C.	Clerical	29.00%	35,011	15,005
D.	School Administrators	14.00%	26,586	11,394

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.99)	-28,872	-12,375
16	Adjustment for Title I Revenues	-188,880	-80,948

17	TOTALS	4450,830	2037,223
18	E.P.S. RATES	6,234	6,593

Preliminary = Some calculations included in these amounts are dependent upon enactment of statutory changes.

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	701.0	315.0	1,016.0		
	OCTOBER 2009	696.0	320.0	1,016.0		
	APRIL 2010	692.0	307.0	999.0		
	OCTOBER 2010	683.0	310.0	993.0		
	APRIL 2011	686.0	308.0	994.0		
	OCTOBER 2011	691.0	286.0	977.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	688.5 +	3.00	X	6,234.00	= 4,310,811.00
	9-12 PUPILS	297.0 +	10.66	X	6,593.00	= 2,028,402.38
	ADULT EDUC. COURSES AT .1	0.0		X	6,593.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.500		X	6,234.00	= 3,117.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,593.00	= 824.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4689	322.8	X .15	X	6,234.00	= 301,850.28
	9-12 DISADVANTAGED @ .4689	139.3	X .15	X	6,593.00	= 137,760.74
	K-8 LIMITED ENGLISH PROF.	15.0	X .700	X	6,234.00	= 65,457.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,593.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	688.5		X	43.00	= 29,605.50
	9-12 STUDENT ASSESSMENT	297.0		X	43.00	= 12,771.00
	K-8 TECHNOLOGY RESOURCES	688.5		X	98.00	= 67,473.00
	9-12 TECHNOLOGY RESOURCES	297.0		X	296.00	= 87,912.00
	K-2 PUPILS	270.5	X .10	X	6,234.00	= 168,629.70
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 98,166.57
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,312,780.30
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					7,093,396.89
30	ADJUSTED TOTAL OPERATING ALLOCATION					7,093,396.89

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	12,487.40	X	101.10%	=	12,624.76
32	SPECIAL EDUCATION - EPS ALLOCATION					1,254,871.38
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	410,834.00	X	101.10%	=	415,353.17
35	TRANSPORTATION - EPS ALLOCATION					399,399.90
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					77,110.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,159,359.22
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					9,252,756.11

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2011-12 - MSAD 27				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - MSAD 27				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - MSAD 27				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				9,252,756.11

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
EAGLE LAKE	115.0	11.68%	1,080,721.91		0.00		1,080,721.91
FORT KENT	632.0	64.20%	5,940,269.42		0.00		5,940,269.42
NEW CANADA	49.5	5.03%	465,413.63		0.00		465,413.63
ST. FRANCIS	54.0	5.49%	507,976.31		0.00		507,976.31
ST. JOHN PLT.	43.0	4.37%	404,345.44		0.00		404,345.44
WALLAGRASS PLT.	64.0	6.50%	601,429.15		0.00		601,429.15
WINTERVILLE PLT.	27.0	2.73%	252,600.24		0.00		252,600.24
TOTAL	984.5						9,252,756.10

	2011 STATE VALUATION	MILL X EXPECTATION	= TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
EAGLE LAKE	70,350,000	7.690	540,991.50		1,080,721.91	540,991.50	16.63%	7.69M
FORT KENT	217,000,000	7.690	1,668,730.00		5,940,269.42	1,668,730.00	51.30%	7.69M
NEW CANADA	21,700,000	7.690	166,873.00		465,413.63	166,873.00	5.13%	7.69M
ST. FRANCIS	28,850,000	7.690	221,856.50		507,976.31	221,856.50	6.82%	7.69M
ST. JOHN PLT.	16,550,000	7.690	127,269.50		404,345.44	127,269.50	3.91%	7.69M
WALLAGRASS PLT.	35,700,000	7.690	274,533.00		601,429.15	274,533.00	8.44%	7.69M
WINTERVILLE PLT.	33,900,000	7.690	260,691.00		252,600.24	252,600.24	7.77%	7.45M
TOTAL	424,050,000		3,260,944.50		9,252,756.10	3,252,853.74	100.00%	7.67M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,252,756.11	3,252,853.74	5,999,902.37
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,252,756.11	3,252,853.74	5,999,902.37
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59D BUS REFURBISHING ADJUSTMENT			0.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			5,999,902.37
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 35.16%	STATE SHARE % = 64.84%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 35.16%	STATE SHARE % = 64.84%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,472,139.52		